

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - BUSINESS PROFITS TAX
CORPORATE, COMBINED GROUP

IRS ADJUSTMENT ONLY

FOR OFFICE USE ONLY

This form is to be used to report any change to the New Hampshire Business Profits Tax return for any year **1992** and prior caused by a final determination of an Internal Revenue Service Examination only. **Do not use this form to amend a return.**

For the CALENDAR year _____ or other taxable period beginning _____ mo _____ day _____ yr and ending _____ mo _____ day _____ yr

STEP 1 Please Print or Type	Name of Corporation, Combined Group, Partnership, Proprietorship or Fiduciary	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	Address	
	Address (Continued)	
	Town/City, State and Zip Code	

STEP 2 Entity Type	Type of entity (check one): <input type="checkbox"/> (1) Proprietorship <input type="checkbox"/> (2) Corporation/Combined Group <input type="checkbox"/> (3) Partnership <input type="checkbox"/> (4) Fiduciary
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STEP 3 IRS Adjustment	Complete page 2 of this form by listing all adjustments made by the Internal Revenue Service.
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STEP 4 Figure Your Tax	1 Gross Business Profits/Combined Net Income (see instructions)	1		
	2 Internal Revenue Service adjustments to federal Income from page 2, section 1, line 1.	2		
	3 Separate Entity or Passive Loss Limitation Adjustment - If changed by IRS only (see instructions).	3		
	4 Gross Business Profits as adjusted (line 1 adjusted by line 2 & 3).	4		
	5 Additions and Deductions: (RSA 77-A:4)			
	a As originally reported or previously adjusted	5a		
	b Adjustments to additions from page 2, section 2, line 2.	5b		
	c Adjustments to deductions from page 2, sections 3, line 3	5c		
	d Total Adjustment Additions and Deductions (combine line 5a, 5b, 5c).	5d		
	6 NH Taxable Income as adjusted (line 4 adjusted by line 5d)	6		
	7 NH Apportionment Percentage from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally reported or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80	7		
	8 NH Taxable Business Profits/NH Water's Edge Taxable Business Profits (line 6 times line 7)	8		
	9 NH Foreign Dividends Taxable Business Profits (see instructions)	9		
	10 NH Taxable Business Profits (line 8 plus line 9)	10		
	11 NH Business Profits Tax as adjusted for 1992 (line 10 x 8% for 1992 See Instructions)	11		
	12 Credits allowed under RSA 77-A:5. If these credits are different from the credits originally reported or previously adjusted, check here <input type="checkbox"/> and attach a revised Form DP-160	12		
	13 NH Business Profits Tax net of credits (line 11 less line 12)	13		
	14 NH Business Profits Tax net of credits as reported or previously adjusted	14		
15 Balance of tax due (line 13 less line 14)	15			
16 Interest Due	16			
17 Balance due (line 15 plus line 16.) Make check payable to: State of NH (If less than \$1.00 do not pay).	17			
18 Refund due (line 15 adjusted by line 14. Please allow 12 weeks for processing of the refund).	18			

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR OFFICE USE ONLY

SIGNATURE IN INK OF TAXPAYER	DATE	SIGNATURE IN INK OF PREPARER OTHER THAN TAXPAYER	DATE
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TITLE

PREPARER'S TAX IDENTIFICATION NUMBER

NH DEPT OF REVENUE ADMINISTRATION
MAIL DOCUMENT PROCESSING DIVISION
TO: 45 CHENELL DRIVE, PO BOX 637
CONCORD, NH 03302-0637

PREPARER ADDRESS

CITY/TOWN, STATE & ZIP CODE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**REPORT OF CHANGE - BUSINESS PROFITS TAX CORPORATE, COMBINED
GROUP, PARTNERSHIP, PROPRIETORSHIP AND FIDUCIARY**

IRS ADJUSTMENT ONLY

SECTION 1 IRS ADJUSTMENTS TO INCOME (see instructions)

	Federal Form	Schedule	Line No.	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							

1 Enter total of lines A through N here and on page 1, line 2

SECTION 2 ADJUSTMENTS TO ADDITIONS (see instructions)

	NH Return Line No.	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A					
B					
C					

2 Enter total of lines A through C here and on page 1, line 5b

SECTION 3 ADJUSTMENTS TO DEDUCTIONS (see instructions)

	NH Return Line No.	Adjustment Description	Amount Originally Reported	Amount of Change	Balance After Change
A					
B					
C					
D					
E					
F					

3 Enter total of lines A through F here and on page 1, line 5c

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - BUSINESS PROFITS TAX
CORPORATE, COMBINED GROUP

IRS ADJUSTMENT ONLY

Instructions

STEP 1 Please Print or Type	Please print or type the name of the business and federal employer identification number.																		
STEP 2 Entity Type	Check the proper entity type. Check only one box.																		
STEP 3 IRS Adjust- ment	Complete page 2 by listing all adjustments made by the Internal Revenue Service. Be sure to list the Federal form, schedule, line number, adjustment description, amount originally reported and amount of change.																		
STEP 4 Figure Your Tax	<p>Line 1 Enter the gross business profits/combined net income. Figure from line 6 from NH-1040, line 6 from NH-1041, line 4 of the NH-1065, line 1(a) of the NH-1120 or line 1(a) of the NH-1120-WE.</p> <p>Line 2 Enter the amount of change from page 2 section 1, line 1 of the federal form income adjustments.</p> <p>Line 3 Enter this amount only if was changed by the Internal Revenue Service.</p> <p>Line 4 Enter the gross business profits line 1 adjusted by lines 2 and 3.</p> <p>Line 5a Enter additions and deductions as originally reported or previously adjusted.</p> <p>Line 5b Enter adjustments to additions from page 2, section 2 line 2.</p> <p>Line 5c Enter adjustments to deductions from page 2, section 3 line 3</p> <p>Line 5d Enter the total of lines 5a, 5b and 5c.</p> <p>Line 6 Enter the taxable income, line 4 adjusted by line 5d.</p> <p>Line 7 Enter the NH apportionment percentage from DP-80 expressed as decimal to 6 places. If the apportionment is different, check the box and attach a new DP-80.</p> <p>Line 8 Enter the taxable business profits/NH water's edge taxable business profits from line 6 multiplied by line 7.</p> <p>Line 9 Enter the foreign dividends taxable business profits only if this amount has been changed by the IRS.</p> <p>Line 10 Enter the taxable business profits of line 8 plus line 9.</p> <p>Line 11 Enter the taxable business profits as adjusted by line 10 multiplied by 8% or .08 for 1992. Contact the department for applicable rate in other years.</p> <p>Line 12 Credits allowed under RSA 77-A:5. If these credits are different from the credits previously reported or adjusted check the box and attach a revised DP-160 form.</p> <p>Line 13 Enter the NH business profits tax net of credits as adjusted, line 11 minus line 12.</p> <p>Line 14 Enter the NH business Profits tax originally reported or previously adjusted. Line 15 from the original NH-1040, line 12, from the original NH-1041, line 12, from the original NH-1065, line 12, from the original NH-1120, line 14 or from the original NH-1120-WE, line 14.</p> <p>Line 15 Enter the balance of tax due, line 13 minus line 14.</p> <p>Line 16 Interest: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to due date tax was paid x daily rate decimal equivalent.</p> <p style="text-align: center;"> $\frac{\text{Tax due}}{\text{Tax due}} \times \frac{\text{Number of days}}{\text{Number of days}} \times \frac{\text{Daily rate decimal equivalent}}{\text{Daily rate decimal equivalent}} = \text{Interest due}$ </p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates for any other years)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12 31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/1998</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>Line 17 Enter the balance due of line 15 plus line 16. If less than \$1.00 do not pay. Make check payable to: STATE OF NEW HAMPSHIRE.</p> <p>Line 18 Enter the refund due, if applicable. Line 15 adjusted by line 14.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12 31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/1998	15%	.000411
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1/1/1998 - 12/31/1998	11%	.000301																	
Prior to 1/1/1998	15%	.000411																	
Signature	When filing the return include the form reporting the change and the completed DP-87C. The return must be dated and signed in ink by the taxpayer or authorized agent.																		